Employees Working as Substitutes In School Districts & Educational Service Districts

How to Report on the Transmittal Report Effective with the 2004-2005 Fiscal/School Year: Report compensation for each employee. Report days with System/Plan T1 or type code 80. Report hours for all other examples where indicated. See the chart below to determine the system, plan, type code, and if contributions are reported.

Employee	Service For You	System/Plan	Type Code	Report Contributions
TRS Plan 1 Member	Substitute teaching	T0	80	No
	Substitute teaching + less than full-time contract	T1	71	Yes
	Substitute teaching + full-time contract	T1	71	Yes
	Full-time contract only	T1	71	Yes
	Less than full-time contract only	T1	71	Yes
	Substitute teaching + Classified eligible position	T1	71	Yes
	Substitute teaching + Classified ineligible position	T1	71	Yes
	Substitute teaching + Classified substitute	T0	80	No
	Classified substitute	T0	80	No
TRS Plan 1 Former (Withdrawn) Member	Substitute teaching	T0	80	No
	Substitute teaching + less than full-time contract	T0	80	No
	Substitute teaching + full-time contract	T1	71	Yes
	Full-time contract	T1	71	Yes
	Less than full-time contract	T0	80	No
	Classified ineligible position	E0	39	No
	Substitute teaching + Classified eligible position[1]	E2 or E3	32	Yes
	Substitute teaching + Classified ineligible position	T0	80	No
	Substitute teaching + Classified substitute	T0	80	No
	Classified substitute	E0	39	No

1 ESD's use type code 30.
2 The TRS eligible or ineligible position must be a contracted position.
3 If you know the employee *does not* work for any other employer, substitute reporting is optional.
4 If combined hours meet eligibility criteria. Otherwise, report type code 79 on TRS report.
5 If combined hours meet eligibility criteria. Otherwise, report type code 39 on SERS report.
6 ESD's use type code 08.

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Employee	Service For You	System/Plan	Type Code	Report Contributions
TRS Plan 2 or TRS Plan 3 Member	Substitute teaching	T0	79	No
	Substitute teaching + teaching ineligible position[2]	T0	79	No
	Substitute teaching + teaching eligible position[2]	T2 or T3	71	Yes
	Teaching eligible position[2]	T2 or T3	71	Yes
	Teaching ineligible position[2, 3]	T0	79	No
	Two teaching ineligible positions[2, 4]	T2 or T3	71	Yes
	Teaching ineligible position + Classified ineligible positions[2, 4]	T2 or T3	71	Yes
	Substitute teaching + Classified eligible position[1]	E2 or E3	32	Yes
	Substitute teaching + Classified ineligible position[1]	T0	79	No
	Substitute teaching + Classified substitute	T0	79	No
	Classified substitute	E0	39	No

1 ESD's use type code 30.
2 The TRS eligible or ineligible position must be a contracted position.
3 If you know the employee *does not* work for any other employer, substitute reporting is optional.
4 If combined hours meet eligibility criteria. Otherwise, report type code 79 on TRS report.
5 If combined hours meet eligibility criteria. Otherwise, report type code 39 on SERS report.
6 ESD's use type code 08.

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Employee	Service For You	System/Plan	Type Code	Report Contributions
SERS Plan 2 or SERS Plan 3 con't	Classified substitute	E0	39	No
	Classified substitute + Classified ineligible position	E0	39	No
	Classified substitute + Classified eligible position[1]	E2 or E3	32	Yes
	Classified eligible position[1]	E2 or E3	32	Yes
	Classified ineligible position	E0	39	No
	Two Classified ineligible positions [1,5]	E2 or E3	32	Yes
	Classified ineligible position + teaching ineligible position[1,2,5]	E2 or E3	32	Yes
	Substitute teaching + Classified eligible position[1]	E2 or E3	32	Yes
	Substitute teaching + Classified ineligible position	T0	79	No
	Substitute teaching + Classified substitute	T0	79	No
	Substitute teaching	T0	79	No
PERS Plan 1	Substitute teaching + Classified eligible position[6]	P1	18	Yes
	Substitute teaching + Classified ineligible position	T0	79	No

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3 If you know the employee *does not* work for any other employer, substitute reporting is optional.
4 If combined hours meet eligibility criteria. Otherwise, report type code 79 on TRS report.
5 If combined hours meet eligibility criteria. Otherwise, report type code 39 on SERS report.
6 ESD's use type code 08.